

Article - Tax - General

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§2-610.

(a) The Comptroller shall make the distributions of income tax revenue from individuals attributable to county income tax periodically to a county, municipal corporation, or special taxing district.

(b) The periodic distributions of the estimated amount to which each county, municipal corporation, and special taxing district is entitled from withholdings and estimated income taxes paid shall be made:

(1) for the 1st 3 quarters of the State's fiscal year, as often as practicable but at least each quarter; and

(2) for the 4th quarter of that year:

(i) before the last day of that year, for the months of April and May; and

(ii) before August 31, for the month of June.

(c) Abrogated.

(d) The Comptroller shall make a payment of the additional amounts provided under § 2-608.1 of this subtitle on or about December 31 of the fiscal year for which the payment is made.

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